



UCOA Training

Statewide Efficiencies Department
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Rhode Island Department of Education

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RIDE Rhode Island
Department
of Education

Uniform Charts of Accounts (UCOA)

System of Numbers and Method of Accounts used by ALL LEA including charter, state-operated schools and educational collaboratives.

Each LEA uses the Same Account Codes.

UCOA Concepts

- Every LEA to use the same account codes and methods for tracking costs

Account codes for Math Textbooks in Providence are same as in Warwick or Cranston

Teacher salaries are captured using matching codes for Salaries, Job Class (Title) and Subject

- Answer questions such as: *“How much did we spend on Salaries and Benefits for Math Teachers in our Middle Schools?”*, etc.

The Four Major Attributes of UCOA

Transparency – Clear, detectable view of how dollars are invested in logical, granular detail

Uniformity – Conformity of principles, standards, rules, and accounts used by all LEA's

Accountability – Precise rules for capturing and reporting data aligned to specific goals and objectives

Comparability – Method and content uniformity allows “apples to apples” comparison between different Districts and Charter Schools

What the UCOA Segment Structure represents

Segment	Description	Length
Fund	Type of Money Source (Federal, State, Local)	8
Subfund	Source of Money (Title I, IDEA, Property Taxes)	
Location	School or Department	5
Function	Activity (Teaching, Leadership, Professional Development)	3
Program	Broad Objective (Regular Ed, Special Ed, ESL)	2
Subject	Curriculum (Math, Science, Athletics, Non-Instruction)	4
Object	Budget item (Salaries, Revenues, Equipment)	5
Job Classification	Employees (Superintendents, Teachers, Aides, Custodians, etc.)	4

UCOA String of Accounts

UCOA ACCOUNT STRING TOOL								
NOTE:	NOTE: Some Account Strings may yield incorrect answers. For example, all of the General Function-Subject							Errors
Segments	Fund	Location	Function	Program	Subject	Object	Job Class	Valid?
Input Account Numbers - -->	10000000	05701	111	10	1500	51110	1228	YES

Code Example #1 Payroll – Salary

10000000-040-01300-221-10-0000-51110-2403

General Fund----Fund #

Central Falls SD—(LEA)

Central Office- Education Services: Program and Curriculum Development---
Location @ LEA

Curriculum Development---Function

Regular Education---Program

General Education---Subject

Salaries---Object

Chief Academic Officer (can use 2400 also)---Job Class

Code Example #2 Professional Development Days

21011100-040-03101-222-20-2103-51113-1286

Special Revenue Fund (Federal IDEA)—Fund #
Central Falls SD--LEA

Ella Risk Elementary School---Location

In Service, Staff Development and Support--Function

Special Education--Program

Special Class – School Year---Subject

Professional Days---Object

Teacher of Sensory Impaired (Can be 1200 also)—Job Class

— Code Example #3 Purchased Service

21152000-040-05108-216-00-2500-53412-0000

Special Revenue Fund (Dept of Health)---Fund

Central Falls SD---LEA

Central Falls High School---Location

Student Health and Services—Non Instruction---Function

Regular Education--Program

Non-Instruction Education----Subject

Dentists (Purchased Service)----Object

None (Job Class – for Employees Only)---Job Class

Key UCOA Tools

UCOA Accounting Manual

UCOA Workbook

Data Review Tools



UCOA Accounting Manual

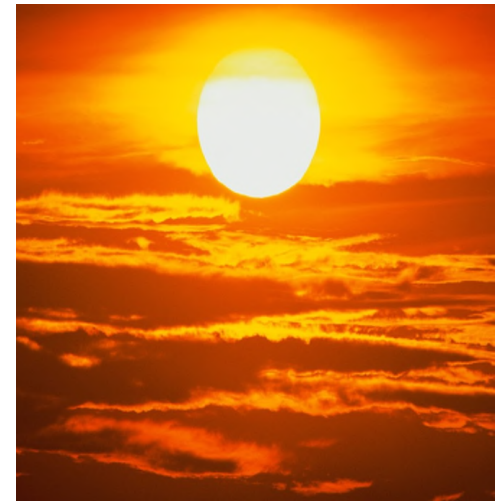
Purpose

- *The SOURCE for all UCOA*
- *Written guidance for all aspects of UCOA*
- *Provide Rules, Definitions and Use Guidelines for all accounts*

Uses and Benefits

- *Extensively Indexed*
- *Electronically searchable by Keywords*
- *FAQ's provide “use cases” and guidance for common transactions*

<https://www.ride.ri.gov/FundingFinance/SchoolDistrictFinancialData/UniformChartofAccounts.aspx>



Rhode Island Department of Education UCOA Accounting Manual FY 2018 Edition

WORD based Tool – 750+ Pages;

Key Features:

- *Overview of UCOA and Design*
- *Chapters for each Segment with list of all accounts and related use requirements*
- *Guidance for Charter Schools*
- *Common Report Requirements*
- *FAQ's*
- *Interactive Table of Contents, Bookmarks, Index, Word or Phrase Search*



Account String Tool – Errors Noted

Segments	Fund	Location	Function	Program	Subject	Object	Job Class	Valid?
Input Account Numbers --->	10000000	99999	112	10	2500	55111	0000	FALSE
UCOA Account?	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
OIR Compliant	TRUE	TRUE	FALSE	TRUE	TRUE		TRUE	
Intersections		Loc-Subj	Func-Subj	Prog-Subj	PD SPED	SUB SPED	Sub 2500 Req'd	
Intersection Compliant?		TRUE	FALSE	TRUE	Sub OK	Subj OK	Sub Correct	
Object Name and Definition	Account Name: Transportation Contractors		Transportation Contractors. Third-party entities that, pursuant to a contract, transport students to and from school and other school-related activities such as athletic events, field trips, etc.					
Special Rules	Special Rules to be applied to this Object		#N/A					
Segment Names	General Fund	99-Reserved Location Type: Holding Account for Allocations	Substitutes	Regular Elementary/Secondary Education Programs	Non-Instruction		None - For non-compensation and benefits Expenditure	

Account String Tool – Valid String

Segments	Fund	Location	Function	Program	Subject	Object	Job Class	Valid?
Input Account Numbers --->	10000000	99999	311	10	2500	55111	0000	YES
UCOA Account?	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
OIR Compliant	TRUE	TRUE	TRUE	TRUE	TRUE		TRUE	
Intersections		Loc-Subj	Func-Subj	Prog-Subj	PD SPED	SUB SPED	Sub 2500 Req'd	
Intersection Compliant?		TRUE	TRUE	TRUE	Sub OK	Subj OK	Sub Correct	
Object Name and Definition	Account Name: Transportation Contractors		Transportation Contractors. Third-party entities that, pursuant to a contract, transport students to and from school and other school-related activities such as athletic events, field trips, etc.					
Special Rules	Special Rules to be applied to this Object		#N/A					
Segment Names	General Fund	99-Reserved Location Type: Holding Account for Allocations	Transportation	Regular Elementary/Secondary Education Programs	Non-Instruction		None - For non-compensation and benefits Expenditure	

E-RIDE Data Review Tools

Purpose

The Examination of UCOA

- *Validate use of Valid Accounts*
- *Validate compliance with UCOA Rules*
- *Review Statewide Comparative Data*

Uses and Benefits

- *Level 1 Verification of District submitted UCOA files*
- *Intersection Review Tool (Level 2 analysis)*
- *Data Submitted Review Tool (Level 2 analysis)*
- *Allocation Tool (used to allocate certain accounts)*



UCOA Verification and Allocation Tools

Q4 files

Previous/current Q4 files must be analyze and correct all file errors.

- Submit files with Zero Error Files for all LEA to consultant for a in-depth review
- Allocate all Zero Files to produce final allocated files for all LEA

Lets Us know what you need?

➤ Must use designated accounts

➤ **All new accounts must be approved and numbered by RIDE**

• **All new school information must be provided to us and the Office of Data and Technology @ RIDE**

Contact Information	
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QUESTIONS



THANK YOU